G. R. S. IX-5]

*Previous references*

Reserved

1921

( mC )

File No 55-21

Serial Nos 163, 177

*Later references*

Part I 182-44 (13, 14)

# GENERAL AND REVENUE SECRETARIAT

*Serial Nos* 2

Part B for June 22

SUBJECT

Bye-laws and rules in municipal Council Cheikhawakalli

sc 177 To, The Deputy Commissioner Ganjam
Dear No. L 7218/d 5-6 22

Herewith I am to forward the draft rules framed by the municipal Council of Cheikhawakalli for the levy of [illegible] tax

WD 1333—GPB—16,525—23-7-21

19

From

The Offg Deputy Commissioner,

Tumkur District.

To

The Secretary,
to the Government of His Highness the
Maharaja of Mysore, Revenue Department,
(in charge), BANGALORE.

Dated 13th May 1922

Despatched

Received 16 MAY 1922

General No

No

Enclosure No

Submitting the resolution of the Council
of Chickanaykanhalli Municipality re the
levy of Professional Tax etc. for obtaining
sanction of Government.

***************

To the Dy Commr Tumkur
No 7218 of 86
Send back the Log Copy

Office of the Deputy Commissioner,
Tumkur District,

Dated Tumkur, the 13th May 1922.

From

M. G. Krishnaswami Rao, Esquire., B.A.,
Offg Deputy Commissioner, Tumkur District,
T U M K U R.

To

A. V. Ramanathan, Esquire., B A.,
Secretary to the Government of His Highness
the Maharaja of Mysore, Revenue Department,
(in charge). B A N G A L O R E.

S I R

With reference to Government Order No.4050-60/M1.98-19-1 dated the 22nd September 1921, I have the honor to forward herewith draft rules and bye-laws regarding the levy of Professional Tax in the Chickanayakanhalli Town Municipality framed by the Council and to state that they were duly published as required by rule 60 (B) of the Municipal Regulation and that no objections were received thereof.

The resolution of the Council in their meeting held on the 6th May 1922 together with the notice and rules and bye-laws in duplicate are submitted herewith. I request that sanction of Government may kindly be obtained with respect to the said Rules and bye-laws as early as possible.

I have the honour to be,
Sir,
Your most obedient servant,

Assistant Commissioner,
For Offg Deputy Commissioner,
Tumkur District.
(absent from station, on leave).

NVK

Gudiyattam Town Municipality

Draft Bye-laws framed under Section 48(7) of the Municipal Regulation for supply of information, regarding ~~such~~ as the municipality may from time to time require to be furnished by persons following any profession, art, trade or calling or holding any office or appointment bringing him within any of the classes of persons specified in the Schedule III of the Municipal Regulation are as follows / as amended in G.O. No.

(1) On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf every person exercising any profession, art, trade or calling or holding any office or appointment shall within (reasonable period to be specified on the requisition) 30 days after receipt of requisition be bound to furnish a statement under his signature in writing in form appended, showing his income or profit for the required year or years

(2) The Municipal Council or such person or persons authorized by them, in this behalf may in like manner require.

(1) The owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person

(2) Any employer or Head or Secretary of any public or private office or of a Company or firm

(a) to furnish within (a specified time) 15th July of every year a list in writing of the names of all persons in his employ with a statement of salary or income of each of the same

(b) to furnish the above particulars in regard to any incorporated Company of which such employer or head or secretary as the case may be is the agent

(3) every person on commencing to exercise any profession, art, trade, or calling or to hold any office or appointment, in the Town Municipal limits who has not been required to furnish a return as above shown shall within thirty days of so commencing give information of the fact to the Municipal president of the Council

(4) every person liable to the tax who shall change his designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business shall within thirty days of such change give intimation thereof to the president of the Town Municipal Council

(5) Failure to furnish the information or furnishing information which is untrue shall be punishable with a fine which may extend to Rs 50/-

The tax shall be payable half yearly each year in advance on 1st July & January shall be worked in accordance with Section 6 (a) of the Madras Act V of 1939 dated 6th May 1942 & published in the Fort St George Gazette dated 19th May 1942

Madras, the 15/5/52

for President,
Town Municipal Council

for Secretary

Chicmay alamanaan Town Municipality

True return furnished by . . . . . as to his liability to profession tax for the year

| Name and address of the party | Nature of profession, art, trade, or calling followed or office or appointment held | Date from which profession is to be followed | Monthly income included in the last return | Monthly income during the current year | Remarks |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | | | |

Date —

Signature of the party

Mw

# Channarayapatna Town Municipality

Draft Rules framed under section (46) of the Mysore Municipal Regulation VII of 1906 for the assessment of a tax on professions and arts and callings and on offices and appointments.

—"—

1. In the rules the word "person" shall include a firm, Company or association
2. Every person who within the Channarayapatna Town exercises any profession, art, trade, or Calling or holds any office or appointment bringing him within one or more classes of persons specified in the Schedule appended to these rules shall pay tax at the rates specified in the said Schedule as payable by persons of the class in which such person is placed
3. The tax shall be payable half yearly in July and January in every year and shall be collected in accordance with the procedure laid down in chapter VII of the Municipal Regulation
4. No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade, or calling or held an office or appointments for a period of sixty days within the Town
5. The tax leviable under these rules from a firm Company or association or undivided Hindu family may be levied from any member of that firm Company or association, or family
6. When a person exercises more than one profession art, trade or calling, or appointment whether under the same name or different names the tax shall be calculated on his total annual income

or

or profit - from all such sources

7 On or before the 1st January and 1st July every year an assessment list in the form appended shall be prepared the procedure laid down in sections 63 to 66 of the Municipal Regulations regarding the assessment of rates on buildings and lands shall apply mutatis mutandis in respect of — assessment of the tax the list will be subject to revision half yearly or yearly as may be decided by the Council

(2) (1) Any one person who had paid the tax for the whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no remission shall be granted unless notice in writing of the fact of his having given up the profession art, trade, or calling or office or appointment has been given to the president of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(2) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

Ernadiana Da
for president,
Town Municipality

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Schedule III

(Section 59 clause x) Tax on Arts, profession, Trades or callings

Clause I

Every person holding any office, or appointment, public or private, or employment in any capacity whatever pay a salary, pension, wages to receive

month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs 2000/- a month or upwards.

(i) Carrying on business as a Company

(ii) African renters, whole sale and retail traders and manufacturers of every kind, Contractors, Shipowners, Boat-owners, Auctioneers and Commission agents

(iii) Bankers, Money lenders, Money changers, and pawn brokers

(iv) Editors and proprietors of News-papers

(v) Dub-ashes, under-writers, Brokers and dealers in securities, shares of Bill of exchange

(vi) practising Barristers, Advocates, High Court Vakils Solicitors, Attorneys, pleaders and Law agents } yearly Rs 100/-

(vii) practising medical practitioners of all kinds including Hakims and Vaidyas

(viii) Dentists and Veterinary Surgeons

(ix) Architects and Civil engineers

(x) Owners and Farmers of Markets and Toll-farmers

(xi) Keepers of Hotels, Lodging houses, Boarding houses or Billiard Saloons

(xii) Builders and Surveyors

(xiii) Owners of mills, Ware houses, Printing presses oil presses, Cotton presses and other presses, and factories of all kinds

(xiv) Professional Artists, photographers, Actors owners or managers of houses or Theatrical Companies, Musicians and Dancers

(xv) Dealers in arms mills or Vehicles and owners or keepers of livery stables or hackney carriages

(xvi) Artizans

Class II

Every person described in class I, whose pay salary or pension amounts or whose income is estimated to amount to Rs 1500/- a month — Rs 75/-

Class III

Every person described in class I whose pay salary or pension amounts or whose income is estimated to amount to Rs 1000/- a months or upwards — Rs 50/-

Class IV

Every person described in class I, whose pay salary or pension amounts or whose income is estimated to amount to Rs 700/- a months or upwards — Rs --/-

Class V

Every person described in class I, whose pay salary or pension amounts or whose income is estimated to amount to Rs 300/- a months or upwards — Rs 12/-

Class VI

Every person described in class I, whose pay salary or pension amounts or whose income is estimated to amounts to Rs 200/- a months or upwards — Rs 8/-

Class VII

Every person described in class I, whose pay salary or pension amounts or whose income is estimated to amount to Rs 100/- a months or upwards — Rs 4/-

Class VIII

Every person described in class I, whose pay salary or pension amounts or whose income is estimated to amount to Rs 50/- a months or upwards — Rs 2/-

class IX

Every person described in class I, whose pay salary or pension amounts to or whose income is estimated to amount to Rs 30/- a month or upwards — } Re 1/-

Note:- The above classification is subject to the following provision namely —

provision I No owner of Cotton press shall be placed in any class below class III

provision II No whole-sale trader, Ship owner, banker dubash, Barrister, Advocate, High Courts Vakil, Solicitor, attorney, architect, Civil Engineer, millowner, or factory owner shall be placed in any class below class V

provision III No arkari renter, (other than a toddy or liquor shop keeper) editor, or proprietor of a news paper, underwriter, broker or other dealer in securities, shares or bills of exchange, and no 1st grade pleader, medical practitioner (other than a hakim, or vaidyan) dentist or Veterinary Surgeon shall be placed in any class below class VI

provision IV. No boat owner, auctioneer, money lender second grade pleader, Vakil law-agents owner or farmer of a market, to be-farmer, keeper of a hotel lodging house, boarding house, or billiard saloon and no builder, surveyor or owner of a ware-house or press (other than a cotton or oil press) shall be placed in any class below class VII

Ezhuthachan Ayya Nun
& 9 relations,
Tottumukku Kutty

Ref. dtd 10/5/[illegible]
For Nun Ayya

# Professional Tax Assessment list

Division —

| Number of penalty | Assessment number in previous year | | Occupation | Address | Monthly amount or annual gross salary | New Assessment | | | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| | Number | Amount | | | | Return | Amount | Nil | |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | | | | |

ప్రతి

మహా గౌరవనీయులైన ఈ కోర్టు మంజూరు చేసిన కాలపరిమితిలోగా ఈ కింది విధంగా ఫిర్యాదు దాఖలు చేయడమైనది

ఈ ఫిర్యాదు ఎందుకు దాఖలు చేయవలసి వచ్చిందంటే

Sec 10 (1)(a)(i) ప్రకారం

(1) ఎలాంటి అనుమతిలేకుండా ప్రవేశించడం జరిగింది ✓

(2) " నిషేధిత ప్రాంతంలో కెమెరాతో ఫోటోలు తీసినందుకు ✓

(3) " నిషేధ ఉత్తర్వులు ఉల్లంఘించినందుకు ✓

B Sec 10 (1)(a)(ii) ప్రకారం

(1) ఎలాంటి అస్త్రశస్త్రాలు కలిగి ఉన్నందుకు ✓

C Sec 10 (1) ప్రకారం

(1) ఎలాంటి పేలుడు పదార్థాలు ✓

(2) " సూచనలు ✓

(3) " కీలకమైన పత్రాలు ✓

(4) " మందుగుండు సామగ్రి ✓

(5) " ఫోటోలు తీసినందుకు ✓

(6) " ఆధారాలు చెరిపివేసినందుకు ✓

సాక్షుల వివరాలు కలవు

1 లేదా 5 × × × × × ×

(6) క్రిమినల్ ప్రొసీజర్ కోడ్ ప్రకారం
చుట్టూ ఉన్న ప్రాంతంలో
రోడ్డు మీద నిరీక్షిస్తూ ఉండటం
రోడ్డుకు అడ్డంగా ఉన్నందుకు
రహదారి చట్టం 34 ప్రకారం
కేసు నమోదు చేయడమైనది

ముఖ్యమైన ప్రదేశాలలో ఉన్నందుకు (1) క్రిమినల్ ప్రొసీజర్
రోడ్ ప్రొసీజర్ ప్రకారం ఫిర్యాదు చేయడమైనది
రహదారిపై ట్రాఫిక్ కు (1) ఆటంకం
మరియు ఇతర ప్రయాణికులకు ఇబ్బంది
కలుగజేసినందుకు కేసు నమోదు చేయడమైనది

7 లేదా 12 × × × × × ×

(5 a) A నుండి చివరి వరకు
పైన పేర్కొన్న

"నేను ... ధృవీకరిస్తున్నాను"

ధృవీకరించిన వారు

సంతకం

పేరు

హోదా

తేదీ 7/5/22

G R S VI G 34j

SUBJECT

*Diary No of letter replied to* 697

General and Revenue Secretariat

( )

, *the* 192

Date of issue 8.6.22

Signed by Mr D.C.S.

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette,
English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette
Kannada Part ?

Section

File No 55-21

Serial No 177

*Proceedings of the Government of*
*His Highness the Maharaja of Mysore*

*Read*—

Letter No. 39-21 dated the 13th May 22 from the D.C. Tumkur submitting for sanction draft rules & bye-laws framed by the Board of Chairmanship of Standing Committee for the levy of Professions tax in the said Municipality.

Order Thereon No L 7218

Sanctioned

2) The D.C. is requested to send a dozen printed copies to this office for record

D.C.S. 25/5/22

For the Secy

25/5

To the D.C. Tumkur